

ARIZONA STATE BOARD OF ACCOUNTANCY
100 N. 15th Avenue, Suite 165 Phoenix, Arizona 85007
Phone: (602) 364-0804 Fax: (602) 364-0903
www.azaccountancy.gov

July 10, 2006 – 8:15 a.m.

AMENDED AGENDA DETAIL

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

During this meeting, the Board may vote to go into Executive Session to obtain legal advice from the Board's attorney or review statutorily confidential material on any of the following agenda items, pursuant to A.R.S. § 38-431.03(A)(2)(3) & (4), respectively:

OPEN SESSION

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approve Minutes

Pursuant to A.R.S. §§ 38-431.03(A)(2), (B) and 32-749, any discussion of the Executive Session minutes will be held in Executive Session.

- a. Approval of the Open Session Minutes from the June 12, 2006, 2006 Board Meeting
- b. Approval of the Executive Session Minutes from the June 12, 2006, 2006 Board Meeting

4. Declaration of Conflicts of Interest

5. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget
- b. Performance Measurements
- c. Agency Operations

6. President's Report

President to provide an update and/or summary on the following issues. The listed items are subject to Board discussion and may result in legal action by the Board.

- a.

EXECUTIVE SESSION

The Board will go into executive session on the following items, pursuant to A.R.S. §38-431.03(A)(2), to discuss or consider records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law; pursuant to A.R.S. §38-431.03(A)(3) to obtain legal advice from the Board's attorneys; and pursuant to A.R.S. §38-431.03(A)(4) to discuss or consult with the Board's attorneys in order to consider the Board's position and instruct its attorneys regarding contracts that are the subject of negotiations, in pending or contemplated litigation or in settlement discussions conducted in order to avoid or resolve litigation. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

7. Committee Recommendations – Complaint/Initial Analysis Files

Board to review advisory committee recommendations from the initial analysis of the following files:

- a. File No. 2006.040
The Tax Practice Committee recommended that the Board open an investigation file.
- b. File No. 2006.055
The Accounting and Auditing Standards Committee recommended that the Board open an investigation file.
- c. File No. 2006.057
The Accounting and Auditing Standards Committee recommended that the Board issue an Administrative Letter of Concern.

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- d. File No. 2006.060
The Tax Practice Committee recommended that the Board open an investigation file.
- e. File No. 2006.074
The Accounting and Auditing Standards Committee recommended that the Board close the file.
- f. File No. 2006.076
The Accounting and Auditing Standards Committee recommended that the Board open an investigation file.
- g. File No. 2006.077
The Tax Practice Committee recommended that the Board issue an Administrative Letter of Concern.
- h. File No. 2006.082
The Tax Practice Committee recommended that the Board open an investigation file.
- i. File No. 2006.083
The Tax Practice Committee recommended that the Board close the file.
- j. File No. 2006.085
The Tax Practice Committee recommended that the Board open an investigation file and file Notice of Hearing for revocation.
- k. File No. 2006.086
The Tax Practice Committee recommended that the Board close the file.
- l. File No. 2006.087
The Tax Practice Committee recommended that the Board combine with File No. 2006.088, open an investigation file and file Notice of Hearing for revocation.
- m. File No. 2006.088
The Tax Practice Committee recommended that the Board combine with File No. 2006.087, open an investigation file and file Notice of Hearing for revocation.
- n. File No. 2006.090
The Tax Practice Committee recommended that the Board open an investigation file.
- o. File No. 2006.091
The Tax Practice Committee recommended that the Board close the file.
- p. File No. 2006.100
The Tax Practice Committee recommended that the Board close the file.
- q. File No. 2006.103
The Tax Practice Committee recommended that the Board open an investigation file.

8. Committee Recommendations - Investigation Files

Board to review advisory committee recommendations from the investigations of the following files:

a. File No. 2006.026

The Tax Practice Committee recommended that the Board offer the Decision and Order (by Consent) for Relinquishment and, if not accepted, file a Complaint and Notice of Hearing.

b. File No. 2006.067

The Accounting and Auditing Standards Committee recommended that the Board offer the Decision and Order (by Consent) for Relinquishment and, if not accepted, file a Complaint and Notice of Hearing.

9. Notices of Unlawful Use of the CPA Designation

Board to review responses to Notices that were received in the following matters:

a. File No. 2006.093

b. File No. 2006.094

c. File No. 2006.096

10. Assistant Attorney General's Report

a. Status Report / Legal Advice Memo - Update on the status of the following General Counsel files/issues: 2006.094 and Kevin Abbott

b. Update on the status of the following Accountancy Enforcement Unit files:
File Nos. 2000.022, 2000.026, 2000.027, 2001.131, 2005.029, 2006.014, 2006.021, 2006.045, 2006.046, 2006.064

11. Review Complaint Aging Report

OPEN SESSION

12. Legal Action on Executive Session Items

Board may take legal action on the items considered in Executive Session.

13. Items for Board Review, Discussion and Legal Action

a. Compliance with Board Order

Board to review status of compliance and may vote to take further action if found to be non-compliant

File No. 2005.068; Sheline, Calvin

b. Termination of Decision and Order (By Consent)

Board to determine if the requirements of Decision & Orders (By Consent) have been met.

File Nos. 1998.020 & 1995.027; Cho, William

File No. 2005.074; Westergard, Robert

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- c. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)
Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:
 - i. CBT Contract
- d. Accounting and Auditing Standards Committee Recommendation
The Committee recommended that the Board approve the following individual for a 5 year term with to the Committee:
Brian R. Lee 6754-E
- e. Recommendations of Law Review Advisory Committee
 - i. The Committee recommended that the Board approve to review R4-1-455.
 - ii. The Committee recommended that the Board approve to abolish the 8th seat on the Committee.
- f. Federation of Association of Regulatory Boards - Attorney Certification Seminar
Consideration of approval for Assistant Attorney General attendance and travel to the seminar, October 6 - 8, 2006, Seattle, Washington.
- g. Rulemaking - Certification and Self-Reporting
R4-1-341, R4-1-341.01, R4-1-342, R4-1-343, R4-1-344 and R4-1-456
Board to consider public comments on the proposed rules, Board may vote to close the rulemaking records and submit final rulemaking packets to Governor's Regulatory Review Board.
- h. Request for Review of Firm Compliance - A.A.C. R4-1-455.03(D)(2):
Abbott & Company Ltd 31-C
- i. Request for inactive status - A.R.S. § 32-730
Sue E. Bai 7870-E
Mark Charles Walker 4497-R
Patrick B. Sloan 5249-E
- j. Establishment of Executive Director Performance Policy subcommittee

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k. Requests for Extension of time to meet Peer Review Requirements, Deferred by Peer Review Oversight Advisory Committee due to failure to show good cause- A.A.C. R4-1-454

- i. The Committee recommended the following firms be deferred due to lack of valid reason:

Mizer, Robert T. CPA, PLLC	2471-L	Oliver, Douglas W., CPA	5604-S
Heisey, Gregory L., CPA, PC	166-C	Pagel, Inga A., CPA	4889-S
Kaplan, Daniel F., CPA, PC	2274-C	Queen, Katherine M., CPA	4299-S

- ii. The Committee recommended the following firms be deferred due to lack of engagement letter:

Hartman, Donald, CPA, PC	2236-C
Jurgens, William M., CPA	4161-S
Plavsky, Ann, PC	2455-C

- iii. The Committee recommended the following firms be deferred due to lack of final peer review report:

Fessinger, Hal Jerome	4090-S
Pearce, Gray & Co., PLC	2352-C
Wendtland & Associates, PC	2048-C

l. Requests received by June 30, 2006 for Extension of time to meet Peer Review Requirements - A.A.C. R4-1-454

Requests for extensions of time to complete Peer Review requirements from the following firms:

Baldwin & Jones, PLLC	2457-L
Estes/Avellone CPAs, Ltd	2452-C
Gastineau, K.R., CPA, Ltd	772-C
Martin, Joseph A., CPA, PC	2130-C
Sweigart, Jim S., CPA, PC	2084-C
Dembowski, Lawrence S., CPA	4871-S
Hutchison, Robert Allan	5629-S
Ridgway, Tess L., CPA	5171-S

m. Requests received after June 30, 2006 for Extension of time to meet Peer Review Requirements - A.A.C. R4-1-454

Requests for extensions of time to complete Peer Review requirements from the following firms:

Capirchio, Craig C., Ltd	2023-C
Groll, Robert Hardy, CPA	4114-S

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- n. Status of firm compliance with A.A.C. R4-1-454 Peer Review Requirements
Board to review and consider how to handle firms who failed to submit an initial peer reviews report by June 30, 2006.

14. Consent Agenda

(The Board may pull any of the following items off the consent agenda take individual action) Board discussion and legal action on the following items:

- a. Recommended for Registration of Professional Corporation for the following Applicants - (Meets the requirements of A.R.S. § 32-734):

Michael J. Balanda PC
Shareholder: Michael J. Balanda 4418-E
Khan, Woods & Dwyer PC
Shareholders: A. K. Khan 11183-R
Thomas Ross Woods, Jr 4661-E
Mary Susan Dwyer 6476-E

Katherine C. White CPA PC
Shareholder: Katherine C. White 13331-E
Scott R. Crosby CPA Ltd
Shareholder: Scott R. Crosby 12984-E

- b. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants - (Meets the requirements of A.R.S. § 32-735):

JS Financial Consulting LLC
Shareholder: Shauna L Beyer 13726-E

Gregory L. Perry CPA LLC
Shareholder: Gregory L. Perry 9337-E

Paul M. Schwark, CPA PLLC
Shareholder: Paul M. Schwark 194-E

Christina R. Gingold CPA PLLC
Shareholder: Christina R. Gingold 11329-E

Eversole Accounting Services PLLC
Shareholder: Shelly K. Eversole 11163-E

Shelley International LLC
Shareholder: Mark Shelley 3115-e

- c. Recommended for Firm Name Change:

Braun PC
Braun PC, CPA Firm 714-C
Shareholder: David H. Braun 1474-E
Cypert & Scherrer PLC
Cypert & Associates PLC 2379-L
Shareholder: Michael C. Scherrer 2623-E
Lance H. Cypert 2653-R

Mark R. Geretti CPA PLLC
Mark R. Geretti CPA 2681-P
Shareholder: Mark R. Geretti 8092-E
Jeanne R. Kennedy PLLC
Affordable Accounting & Tax
Services PLLC 2597-L
Shareholder: Jeanne R. Kennedy 10772-E

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Holdsworth & Larson CPA's PLLC
Holdsworth, Larson & Strasser
CPA's PLLC 2696-L
Shareholder:
Matthew L. Holdsworth 12549-E
Charles R. Larson 12238-R

d. Requests for Firm Cancellation - Do not wish to renew:

Hein & Associates LLP 2460-B Eugene M. Moore CPA PC 1087-C

e. Recommended for Cancellation of Certificate per registrant's request not to renew:

Gregory J. Applen 14064-R Barbara Keegan Kasprzak 8568-E
Nancy E. Shelmon 4623-R Jerome R. Small 2238-R
Sheila L. Spratt 10688-R Kathryn Lynn Wehmeier 6861-E
Ralph K. Brooks 5502-R

f. Recommended for Reissuance of Certificate because of Name Change:

Erin Castelhana (Fitzpatrick) 13944-E Kari L. Bolar (Enns) 6885-E
Karla Jean Jorgensen 5613-E Thomas Andrew Stokes (T. 2646-E
(Jorgensen-Carroll) Andrew Stokes)
Kenda R. Master (Rice) 10512-E Diane G. Gomez (Hewlett) 12247-E
Jessica A. Jurkowich (Aldulaimi) 12087-E

g. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):

Robert DiPierro 3563-E

h. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:

Steven M. Dotson Gary Robert Howard
Marco A. Leon Nathan Smith
John Markum Warren Leslie Wilson

i. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. §32-724:

Barbara D. Andres – California Chrystal K. Rauschkolb – California

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Jiying Spencer – Virginia

David Morgan Thayer – California

Wei Hong Wang – California

Mark Frederick Willie – California

j. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):

Ronald L. Bodie – Illinois

Daniel R. Boncel – Wisconsin

Lori L. Conard – Iowa

Miriah Jane Harper – Pennsylvania

Wendy J. Henry – Nevada

Jarret A. Judson – Iowa

Joseph R. Poland – Pennsylvania

Angela M. Santucci – Pennsylvania

David Scott Schaefer - Illinois

Cathy Shonce-Kolic - Ohio

Mark W. Stevens - Missouri

Scott E. Sunday - Indiana

Yukon M. Tomisato - North Carolina

Mary E. Vandenberg - Indiana

Michael Sean Vicente - Missouri

Brian L. Wagner - Illinois

Lisa Stevens Woodside - Ohio

k. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:

Emily J. Adamson

John David Anderson

Linda K. Ballard

Elizabeth Marie Barber

Ike David Braden

Tiffany E. Clure

Scott Thomas Cook

Roman Petar Curko

Bryan R. Davis

Cassandra S. Davis

Keeley K. Dayton

Oscar Delgado

Risa Furusawa

Paul Dylan Garcia

Christopher Robin Hatch

Andria Rose Hagle

Donald Robert Ignace

Allison Lynn Ihle

Syed Ali Murtaza Jaffrey

Tyler Grant Jones

Richard Colin Keyt

Christopher Louis Kresge

Rachel A. Langhofer

Russ Alexander Levine

Lori Carol Ludke-Borgen

David William McCarthy

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Margot Ann Magnum	Connie Jiron Mudd
Mohamed Mahmoud Omar Makram	Anne Marie Ortiz
Joseph Scott Palfreeman	David Hyatt Parry
Kelly Ann Peck	Kimberly L. Rains
Maria Emma Sneddon	Christopher Tenney Solomon
Stephen Andrew Soter	Kelli Lynn Wallace
Ryan Michael Watkins	Phillip Reino Wuollet

- I. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. §32-721:

Thomas Kent Farr – California

Brent Tolman Wuehler - California

- m. Recommendation of the Peer Review Advisory Committee for approval on the following firms in compliance with A.A.C. R4-1-454:

BERRY, RUSSELL B. JR 750-C	HUSK, RICKY L. 5087-S
BLAKE, GREGORY PC 582-C	KAYAL, ALBERT S., CPA 4775-S
BROWN, LAUREL F. 4506-S	LEONARD, WILLIAM R. 4900-S
BUNCH, TIMOTHY J., CPA 5601-S	NAYLOR, JOHN H, CPA 789-C
CLARK, P.L., CPA 5196-S	PEREBOOM, VICTOR R, CPA PC 2275- C
CLIFTON GUNDERSON LLP 2355-B	REPOVSCH, GARY R, CPA PC 574-C
COGAN, TERRY B CPA 5088-S	RUSSELL, ROBERT CPA 4675-S
DRYNAN, DOUG CPA 5689-S	SANDHAUS & COMPANY CPA'S 2342-C
FISSELL & FISSELL PC 2064-C	SILCOX, NORMAN R, CPA 4345-S
GAUGHAN & NAHOM PLC 878-L	TELFER, MARIE ANNETTE PC 2263-C
O'DELL, TROY D. CPA PLC 2663-L	ROGERS, N TERRY L & CO 308-C

15. Summary of Current Events

16. Discussion of Items to be placed on future meeting agenda

17. Adjournment